

SENATE BILL 185  
By Norris

HOUSE BILL 179

By McCormick

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-505(b), is amended by deleting  
the following language:

average monthly liability of five hundred dollars (\$500) or more, the commissioner shall  
require advance estimated payments

and by substituting instead the following language:

average monthly liability of one thousand dollars (\$1,000) or more, the commissioner  
may require, in the commissioner's discretion, advance estimated payments

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.